

FEDERAL ENERGY REGULATORY COMMISSION  
Office of Enforcement  
Washington, DC 20426

**TO MAJOR ELECTRIC UTILITIES, LICENSEES AND OTHERS FILING  
FERC FORM NOS. 1 AND 3-Q, AND NON-MAJOR ELECTRIC UTILITIES,  
LICENSEES AND OTHERS FILING FERC FORM NOS. 1-F AND 3-Q**

Enclosed are instructions and other pertinent information for use in preparation and submission of: FERC Form No. 1, Annual Report of Major Electric Utilities, Licensees and Others (FERC Form No. 1); FERC Form No. 1-F, Annual Report of Non-major Public Utilities and Licensees (FERC Form No. 1-F); and FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees and Natural Gas Companies (FERC Form No. 3-Q).

**HIGHLIGHTS**

- The deadline for filing the FERC Form No. 1 or 1-F is **April 18**.
- The FERC Form No. 3-Q due dates for **Major** Electric Utilities, Licensees and Others and **Non-major** Public Utilities and Licensees are listed on the relevant page of the [ferc.gov](http://ferc.gov) website.
- All technical questions regarding submission and access to FERC Form Nos. 1, 1-F, and 3-Q data should be directed to FERC Online Support Staff by email at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov). Please include CIDs, Filing IDs, and error or validation messages and numbers if appropriate.
- For assistance using Company Registration and the eForms portal, please contact FERC Online Support toll free at 1-866-208-3676, locally at 202-502-6652 (or 202-502-8659 for TTY), or by email at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov).
- Questions concerning reporting information in the FERC Form No. 1 schedule pages should be directed to the Office of Enforcement's Division of Audits and Accounting by email at [form1@ferc.gov](mailto:form1@ferc.gov).

## WHO MUST SUBMIT FERC FORM NOS. 1, 1-F AND 3-Q

Public utilities and licensees subject to the Commission's jurisdiction are required to maintain their books and records in accordance with the Commission's Uniform System of Accounts. These entities must file FERC Form No. 1 or 1-F on an annual basis and FERC Form No. 3-Q on a quarterly basis.

**Major** Electric Utilities, Licensees and Others (Majors) must submit FERC Form No. 1 annually.<sup>1</sup> Major pertains to electric utilities and licensees that had, in each of the last three consecutive calendar years, sales or transmission services that exceeded any one of the following: (1) one million megawatt hours of total annual sales; (2) 100 megawatt hours of annual sales for resale; (3) 500 megawatt hours of annual power exchanges delivered; or (4) 500 megawatt hours of annual wheeling for others (deliveries plus losses).<sup>2</sup>

**Non-major** Public Utilities and Licensees (Non-majors) must submit FERC Form No. 1-F annually.<sup>3</sup> Non-major pertains to utilities and licensees that are not classified as Major, and that had total sales in each of the last three consecutive calendar years of 10,000 megawatt-hours or more.<sup>4</sup>

Electric utilities and licensees reporting FERC Form No. 1 or 1-F must submit quarterly the FERC Form No. 3-Q.<sup>5</sup>

Newly established companies must use projected data to determine whether FERC Form No. 1 or 1-F must be filed and whether the company must file as Major or Non-major.<sup>6</sup>

## WHEN TO SUBMIT FERC FORM NOS. 1, 1-F, AND 3-Q

Companies required to file FERC Form No. 1 or 1-F must file electronically by April 18.

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<sup>1</sup> See 18 C.F.R. § 141.1, FERC Form No.1, Annual Report of Major Electric Utilities, Licensee and Others.

<sup>2</sup> *Id.*

<sup>3</sup> See 18 C.F.R. § 141.2, FERC Form No. 1-F, Annual Report for Nonmajor Public Utilities and Licensees.

<sup>4</sup> *Id.*

<sup>5</sup> See 18 C.F.R. § 141.400, FERC Form No. 3-Q, Quarterly Financial Report of Electric Utilities, Licensees, and Natural Gas Companies.

<sup>6</sup> *Id.*

Major companies must file FERC Form No. 3-Q within 60 days from the end of the reporting quarter and Non-major companies must file FERC Form No. 3-Q within 70 days from the end of the reporting quarter.

### **FERC FORM NOS. 1, 1-F AND 3-Q and EXTENSIBLE BUSINESS REPORTING LANGUAGE (XBRL) FILING**

All filings made after September 30, 2021 must be submitted through the eForms Portal at <https://ecollection.ferc.gov/home>.<sup>7</sup>

Companies filing in the eForms system must have a Company Identifier (CID). Persons filing in the eForms system must be eRegistered with FERC at <https://ferconline.ferc.gov/>. If a Company has an existing CID, the person filing must be assigned as an Agent by an Account Manager. FERC Online Support at [ferconlinesupport@ferc.gov](mailto:ferconlinesupport@ferc.gov) can provide the names of the Account Managers. Additional information on the XBRL taxonomies and the filing requirements can be found at <https://www.ferc.gov/filing-forms/eforms-refresh>. **Once a company has been assigned a CID, it does not need to obtain a new one for subsequent filings.**

Companies who change names must make appropriate filings in eTariff and company registration before making name changes on FERC Form Nos. 1, 1-F or 3-Q filings.

### **RESUBMISSIONS and FUTURE FILINGS OF FERC FORM NOS. 1, 1-F, or 3-Q**

All subsequent filings and any future resubmissions, i.e. all post-September 30, 2021 filings and refilings, of FERC Form No. 3-Q (electric) and FERC Form Nos. 1 and 1-F must be made using the applicable taxonomies, validation rules, and rendering files for the relevant form, as indicated on the eForms portal.<sup>8</sup> The reason for the resubmission must be explained in a footnote to any revised data fields. In addition, revised schedules should be noted in the remarks section of the List of Schedules.

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<sup>7</sup> Notice of eForms Updates, Termination of Visual FoxPro Filings, and Extension of Filing Deadlines, Docket No. RM19-12-000 (March 23, 2021).

<sup>8</sup> *Id.*

The Commission revised its regulations to require FERC Form No. 1-F filers to submit the FERC Form No. 1-F in electronic format rather than filing an original and copies of the form on paper, as was previously permitted.<sup>9</sup>

## CPA CERTIFICATION STATEMENT FILING GUIDANCE

The Commission's regulations require that a Report of Certification, generally referred to as the CPA Certification Statement, be filed within 30 days of the filing of FERC Form No. 1 or 1-F. Only jurisdictional public utilities and licensees are required to file the CPA Certification Statement. In addition, public utilities or licensees previously classified as Class C or D prior to January 1, 1984, do not have to file a CPA Certification Statement.<sup>10</sup>

Companies should file their CPA Certification Statement using [eFiling](#). **When prompted for a docket number, enter ZZ[insert two-digit year]-1 and select the first option, "CPA Certification."** For example, the two-digit year representing 2023 is "23." Accordingly, CPA Certifications filed in 2023 for the prior reporting year should be filed under docket number "ZZ23-1." CPA Certifications filed in 2024 should be filed under docket number ZZ24-1. A copy of the CPA Certification Statement should also be emailed to the Office of Enforcement's Division of Audits and Accounting at [form1@ferc.gov](mailto:form1@ferc.gov).

## NON-CALENDAR FISCAL YEAR FILERS

Companies seeking permission to file the CPA Certification Statement based on their fiscal year information may seek waiver of the requirement to file the CPA Certification Statement based on a calendar-year.<sup>11</sup> If the request is granted, the company must annually notify the Commission in writing at the time it files its annual report that it will continue to file the CPA Certification Statement based on fiscal year information. The CPA Certification Statement for non-calendar fiscal year companies must be filed no later than 150 days after the end of their fiscal year. This CPA

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<sup>9</sup> *Revisions to the Filing Process for Commission Forms*, Order No. 859, Docket No. RM19-12-000, (June 20, 2019).

<sup>10</sup> See 18 C.F.R. § 41.11.

<sup>11</sup> *Revisions to Forms, Statements and Reporting Requirements for Electric Utilities and Licensees*, Order No. 715, FERC Stats. & Regs. ¶ 31,277 (2008). Order No. 715 eliminated the burden for reporting companies that operate on a non-calendar fiscal year basis to prepare two sets of audited statements by permitting them to file annual reports each April, and file a certified set of financial statements following the end of the fiscal year.

Certification Statement must accompany fiscal year-end supplemental financial statements filed by non-calendar fiscal year filers.

### **EXTENSION REQUESTS**

If it is necessary to request an extension of time to file a FERC Form No. 1, 1-F, or 3-Q, the request must be in the form of a letter and include the current date, the name of the company requesting an extension, a contact name and telephone number, and the proposed date by which the company will file. Extensions may be requested by using [eFiling](#). **The request must clearly state the reason for which the extension is necessary and be received by FERC prior to the filing deadline.**<sup>12</sup>

### **OTHER REPORTING MATTERS**

Any questions concerning reporting information in the FERC Form No. 1 schedule pages should be directed to the Office of Enforcement's Division of Audits and Accounting by email at [form1@ferc.gov](mailto:form1@ferc.gov).

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<sup>12</sup> See 18 CFR § 385.2008(a).